



## MASSACHUSETTS DEPARTMENT OF REVENUE

## LITIGATION BUREAU - BANKRUPTCY UNIT

100 CAMBRIDGE STREET - 7th FLOOR, BOSTON

Mailing Address: P. O. BOX 9564, BOSTON, MA 02114

Phone: (617) 626-3875 Fax: (617) 626-3796

MARK E. NUNNELLY  
COMMISSIONER

Yvonne V. Skapars

122 Oakmont Road  
Yarmouth Port, MA 02675

Date 4/16/2015

Chapter 13

Docket # 15-11221 WCH

SSN: -5580

FID:

**NOTICE BY COMMISSIONER OF MASSACHUSETTS DEPARTMENT  
OF REVENUE OF UNFILED PREPETITION TAX RETURNS AND  
REQUEST FOR THE SAME**

PLEASE BE ADVISED that the records of the Massachusetts Department of Revenue ("MDOR") indicate that you have not filed certain tax returns that you appear to be required to file. The accompanying schedule lists what these presently appear to be. MDOR hereby demands that you file all Massachusetts tax returns that you have been required to file but have not filed, including those listed on the schedule.

PLEASE TAKE NOTE that Section 1308(a) of the Bankruptcy Code requires that no later than the day before the first scheduled meeting of creditors in your Chapter 13 case you must have filed with the appropriate taxing authorities all returns that were required to be filed for all taxable periods ending during the four (4) year period ending on the filing of your petition. While under appropriate circumstances the trustee or the court can extend that deadline, the failure(s) to file any of those returns *before* the required or extended deadline are grounds under Section 1307(e) of the Bankruptcy Code for dismissal or the conversion to Chapter 7 of your case. Under applicable law, the burden is upon you to demonstrate that you were not legally required to file a return for each tax period, if that is your position. However, if the return is one required by Section 1308(a) and the original or extended deadline has passed without filing the return(s), even if the dispute is not resolved by then, then your case can still be dismissed or converted to Chapter 7 if the court finds that you do not meet your burden.

PLEASE ALSO BE ADVISED THAT unless we receive a tax return for each tax period of each tax type as set forth in the schedule within thirty (30) days of this notice (whether the return is a required one under Section 1308(a) or not), then in accordance with G.L. c. 62C, § 28, MDOR may determine the tax due according to our best information and belief (Any such assessment(s) would be in addition to any exercise or pursuit of such other rights and remedies.

If you have an attorney representing you in this case, you may wish to consult your attorney on these issues. If there are any further questions, your attorney or you may contact the Massachusetts Department of Revenue Bankruptcy Unit at 617 626-3875 or confer with the MDOR representative at your Section 341 meeting of creditors should one be in attendance.

<u>TAX TYPE</u>		<u>PERIODS ENDING</u>	
0103 - Personal Use	0143 - Room Occupancy	0173 - Public Utility	A - Annual
0112 - Gasoline	0161 - Room Local	0179 - Fiduciary	D - Depository
0113 - Special Fuel	0163 - Boat/RV	0182 - MA IFTA / 0183 - OTHRIFTA	M - Monthly
0114 - Motor Carrier	0166 - Withholding	0209 - Cig/Ind	Q - Quarterly
0137 - Sales Use	0167 - Corporate Domestic (Mass.)	0210 - Satellite Service	
0138 - Meals	0168 - Corporate Foreign (outside Mass.)	0218 - Cig/Tob	
0139 - Sales/M.V.		0258 - Meals Tax Local Option	
0140 - Income			
	0140	12/31/2011	
	0140	12/31/2012	
	0140	12/31/2013	
	0140	12/31/2014	

***PLEASE TAKE FURTHER NOTICE that Mark E. Nunnelly,, as he is Commissioner of Revenue for the Commonwealth of Massachusetts, by and through his undersigned agent, hereby makes demand upon the Debtor to file forthwith the above-identified tax returns.***

**MARK E. NUNNELLY, COMMISSIONER  
MASSACHUSETTS DEPARTMENT OF REVENUE**

**By his duly authorized agent,**

/s/Isabel Mack  
Massachusetts Department of Revenue  
Bankruptcy Unit, P.O. Box 9564  
Boston, MA 02114  
Tel (617) 626-3875



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MARK E. NUNNELLY  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I, Isabel Mack, hereby certify that I have caused the attached Commissioner of the Massachusetts Department of Revenue's of Unfiled Prepetition Tax Returns and Request For The Same Pursuant To 11 U.S.C. Section 1308, to be served by first class mail, postage prepaid, upon parties or persons appearing on the accompanying SERVICE LIST attached hereto who were not listed as being served electronically upon:

Peter M. Daigle  
1550 Falmouth Road, Suite 10  
Centerville, MA 02632

Chapter 13 Trustee  
P.O. Box 8250  
Boston, MA 02114-2114

/s/Isabel Mack

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Massachusetts Department of Revenue